

February 27, 2009

TO: Angela Keck

FROM: Teresa Parsons
Director's Review Program Supervisor

SUBJECT: Angela Keck v. Washington State Patrol (WSP)
Allocation Review Request ALLO-08-021

On February 19, 2009, I conducted a Director's review conference at the Department of Personnel, 2828 Capitol Boulevard, Olympia, Washington, concerning the allocation of your position. Present at the Director's review conference were you; your supervisor, Fiscal Analyst 4 Janis Hughes; Accounting Manager Brian Wright; and Human Resources Manager Debb Chavira, representing WSP.

Director's Determination

This position review was based on the work performed for the six-month period prior to January 11, 2008, the date you submitted your request for a position review to WSP's Human Resources Division. As the Director's designee, I carefully considered all of the documentation in the file, the exhibits presented during the Director's review conference, and the verbal comments provided by both parties. Based on my review and analysis of your assigned duties and responsibilities, I conclude your position is properly allocated to the Fiscal Analyst 2 classification.

Background

On January 11, 2008, you submitted a Position Review Request (PRR) to WSP's Human Resources Division, requesting reallocation of your position (#1300) from a Fiscal Analyst 2 (FA 2) to the Fiscal Analyst 3 (FA 3) classification (Exhibit A-3 & B-1). Human Resources Consultant Sherry Moe reviewed the documentation along with the Position Description Form (PDF) for your position, dated March 1, 2007 (Exhibit B-2). Ms. Moe also discussed your position with your supervisor, Ms. Hughes. Ms. Moe recommended that your position remain allocated to the FA 2 classification (Exhibit B-4). By memorandum dated March 5, 2008, Ms. Chavira determined your position was properly allocated to the FA 2 classification (Exhibit B-3).

On March 18, 2008, the Department of Personnel received your request for a Director's review of WSP's allocation determination.

The following summarizes your perspective as well as your employer's:

Summary of Ms. Keck's Perspective

You contend that your duties involving the monitoring, reviewing, and auditing of the accounting and fiscal aspects of contracts and grants assigned to your position fit within the FA 3 classification. Specifically, you state that you monitor the contracts and grants to ensure contractual, fiscal, or grant compliance and that you perform specialized accounting in an accounts receivable system and you maintain financial systems. You assert that the examples of work listed on the FA 2 class specification do not fully describe your work, and you believe the FA 3 examples of work provide a better fit for the duties you perform. You believe your position should be reallocated to the FA 3 classification.

Summary of WSP's Reasoning

WSP recognizes your hard work and acknowledges your work is very important. However, WSP asserts that positions allocated to the FA 3 level typically lead other positions or work as specialists. WSP contends that the work assigned to your position does not reach the senior or specialist level. WSP asserts the class specifications for both the FA 2 and FA 3 classes are broad in nature and recognizes that some examples of work could be performed at either level. WSP, however, contends that the definition is the first consideration. WSP asserts the scope of work assigned to your position meets the FA 2 definition. As a result, WSP believes your position is properly allocated as an FA 2.

Rationale for Director's Determination

The purpose of a position review is to determine which classification best describes the overall duties and responsibilities of a position. A position review is neither a measurement of the volume of work performed, nor an evaluation of the expertise with which that work is performed. A position review is a comparison of the duties and responsibilities of a particular position to the available classification specifications. This review results in a determination of the class that best describes the overall duties and responsibilities of the position. Liddle-Stamper v. Washington State University, PAB Case No. 3722-A2 (1994).

In summary, the PDF for your position describes the Position Objective as processing invoices that are granted/contracted with State, Federal and Other Government agencies for WSP's Investigative Service Bureau (Exhibit B-2). Similarly, the PRR indicates your position's purpose includes monitoring grants and contracts for the above entities by reviewing and analyzing accounting/fiscal data for compliance with Federal and Generally Accepted Accounting Principles (GAAP) (Exhibit B-1). During the Director's review conference, you explained that your position serves as a billing accountant and that you bill/invoice for expenditures on a variety of contracts assigned to your position. Specifically, you work with grants and contracts in the Investigative Assistants Division (IAD) and you

may need to coordinate issues with the lieutenant acting as the project manager for that division. As an illustration, Ms. Hughes provided a list of grants and contracts assigned to your position (Exhibit B-10). In addition, a smaller portion of your job requires monitoring the use of the Local Funds 141 & 226 for Federal and State Seizure Accounts.

Based on your comments during the Director's review, as well as the duties documented on the PDF and PRR, the majority of your time is spent performing the following functions in support of grants and contracts for the IAD:

- Establish and maintain accounting billing spreadsheets with information obtained from the Office of Financial Management (OFM) and Enterprise Reporting. Create spreadsheets in Excel as a tool for tracking expenditures and revenues.
- You described the monitoring function as pulling and reviewing reports from the Agency Financial Reporting Systems (AFRS) to determine if there are expenditures you need to invoice for relating the contracts you support. For federal grants, you indicated that you go into the federal system to request the dollar amount needed.
- Set up account information for invoicing in OFM's accounts receivable system for invoicing (Solomon).
- Analyze grant & contract awards in detail, noting special billing and accounting conditions. You indicated that part of the analysis includes reviewing back up data to make sure the information is accurate and correct and that you adjust any discrepancies through a journal voucher.
- You explained that the auditing piece involved reviewing the pay documents to ensure an item is billable according to the individual contract, as well as in accordance with GAAP and federal accounting principles.
- You also stated that you perform reconciliations by entering information from the AFRS report of expenditures and revenues into an Excel spreadsheet to ensure they balance.

It is undisputed that the majority of your work relates to the billable contracts assigned to your position. These duties are identified as 88.1% of your time on the PRR and 70% of your time on the PDF. As indicated above, these duties include monitoring AFRS, analyzing supporting documentation, billing for expenditures, tracking, reconciling, and making adjustments to correct or balance the financial reports.

During the Director's review conference, Ms. Hughes affirmed that your characterization of duties was accurate and complete. She clarified that the disagreement noted in question #9 of the PRR (Supervisor Review) pertained to the portion of your answer in question #2 (page 1) that was *not underlined*. Specifically, Ms. Hughes indicated that you do not perform specialized accounting activities in accounts payable or design, develop, install, coordinate and maintain financial systems. You then clarified that you, in fact, underlined

the duties you believed were consistent with your assignment of work. Therefore, Ms. Hughes agreed your position monitors, reviews, and audits the fiscal aspects of contracts and grants to ensure compliance. She also indicated that you work with financial systems such as AFRS and Solomon.

When comparing the assignment of work and level of responsibility to the available class specifications, the following standards are primary considerations:

- a) Category concept (if one exists).
- b) Definition or basic function of the class.
- c) Distinguishing characteristics of a class.
- d) Class series concept, definition/basic function, and distinguishing characteristics of other classes in the series in question.

The Fiscal Analyst **class series concept** indicates the following:

Positions in this occupational group conduct a variety of financial reviews and analysis of fiscal, grants, contracts or other financial data in accordance with Generally Accepted Accounting Principals (GAAP).

These are professional positions which analyze and interpret what the fiscal information means to draw conclusions and trends based upon that data. Positions determine what is the relationship between fiscal variables by generating items, choosing analysis, translating, or explaining their results and taking appropriate action based upon the analysis and interpretation of the financial data.

The majority of work assigned to professional positions does not involve verifying the accuracy of the fiscal data or the routine collection, reviewing and posting of fiscal record keeping tasks according to established procedures as contained in the office, fiscal or budget support group.

Positions throughout this occupational group often lead or supervise office, fiscal or budget support staff. However, leadworker or supervisory positions at the 3, 4 or 5 levels must perform these functions over fiscal related professional staff.

Your position fits within the scope of the Fiscal Analyst class series concept. The next level of distinction is the definition for each classification in the series.

The **FA 2 definition** reads as follows:

This is the journey, occupational or working level of the series. Positions work independently under general supervision within their area of responsibility. Positions can perform general or specialized fiscal duties in a wide variety of financial areas including accounting,

contracts, grants, or other financial review work for a state agency. Positions may also assist with the implementation and operation of cash flow, cash management or investment programs.

The Department of Personnel's (DOP's) Glossary of Classification Terms defines the following terms (<http://www.dop.wa.gov/HRProfessionals/Classification/>):

Journey-level – Fully competent and qualified in all aspects of a body of work and given broad/general guidance, can complete work assignments to standard under minimal supervision. Also referred to as the *working or fully qualified* occupational level.

General supervision – Recurring assignments are carried out within established guidelines without specific instruction. Deviation from normal policies, procedures, and work methods requires supervisory approval, and supervisory guidance is provided in new or unusual situations. The employee's work is periodically reviewed to verify compliance with policies and procedures.

The **FA 3 definition** reads as follows:

This is the senior, specialist or leadworker level of the series. Leadworker positions lead fiscal related professional staff conducting financial reviews and analysis of fiscal data, grants or contracts in accordance with Generally Accepted Accounting Principles [GAAP]. Senior positions independently plan, coordinate and conduct fiscal, grants or contractual reviews of the more comprehensive fiscal or manual accounting systems in accordance with GAAP, statutes or regulations. Positions can also coordinate and direct cash flows or investment activities of an agency.

Both the FA 2 and FA 3 classes include work reviewing and analyzing fiscal data as it relates to grants and contracts. In this case, there are no distinguishing characteristics identified for either class. As a result, the distinctions identified in the definitions become primary factors in allocating to these classes. At the FA 2 level, positions can perform general or specialized fiscal duties in a wide variety of financial areas including contracts and grants similar to the ones assigned to your position. The work assigned to an FA 2 position is performed at the journey level, meaning the incumbent in the position works independently and is fully qualified to perform tasks in all aspects of the body of work. In addition, FA 2 level work is performed under general supervision and without specific instruction. The journey level describes the work assigned to your position.

When comparing your assigned work to the FA 3 level, the primary distinction is that the work is performed at the senior, specialist, or leadworker level. It is undisputed your position has not been assigned lead responsibilities. Further, at the **specialist level**, "[d]uties involve intensive application of knowledge and skills in a specific segment of an occupational area" (DOP's Glossary of Classification Terms). The majority of your work relates to the billable contracts assigned to your position. Based on the organizational

structure and the comments from all parties during the Director's review conference, your position is assigned a specific set of billable contracts. Similarly, other positions in your work unit are assigned different sets of billable contracts (Exhibits B-7 and 9). While you are assigned to work with the specific contracts relating to the IAD, the work you perform is not deeply specialized in a specific segment. Rather, it includes journey level duties of reviewing, analyzing, and adjusting financial data in support of invoicing for your assigned contracts. Please note that a position's allocation is not based on a comparison with other positions. Therefore, I considered the position descriptions included in Exhibit B-7 in the context of the organizational structure.

During the Director's review conference, we went over the examples of work listed for both the FA 2 and FA 3 classes. I recognize that you perform duties similar to some of the examples of work identified in each class specification. Examples of work, however, do not form the basis for an allocation. Rather, the examples illustrated lend support to the work envisioned within each class. In this case, the scope and level of responsibility assigned to your position does not reach the senior or specialist level and more appropriately fits within the journey level of work. As indicated by Ms. Chavira during the conference, the allocation of your position does not diminish the quality or importance of the work you perform. Your supervisor and manager both indicated that you perform your duties well. Further, a position's allocation is not based on an evaluation of performance or an individual's ability to perform higher-level work. Rather, it is based on the majority of work assigned to a position. Therefore, the FA 2 classification is the best fit for the duties and responsibilities assigned to your position (#1300).

Appeal Rights

RCW 41.06.170 governs the right to appeal. RCW 41.06.170(4) provides, in relevant part, the following:

An employee incumbent in a position at the time of its allocation or reallocation, or the agency utilizing the position, may appeal the allocation or reallocation to . . . the Washington personnel resources board Notice of such appeal must be filed in writing within thirty days of the action from which appeal is taken.

The address for the Personnel Resources Board is 2828 Capitol Blvd., P.O. Box 40911, Olympia, Washington, 98504-0911.

If no further action is taken, the Director's determination becomes final.

c: Debb Chavira, WSP
Lisa Skriletz, DOP

Enclosure: List of Exhibits